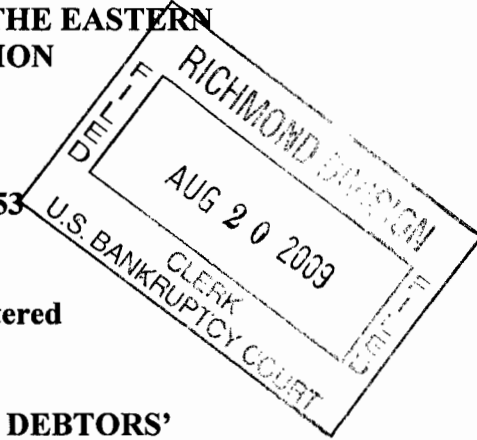


**IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN
DISTRICT OF VIRGINIA RICHMOND, DIVISION**

In re: : **Chapter 11**
:
CIRCUIT CITY STORES, INC., : **Case No. 08-35653**
et al., :
:
: **Jointly Administered**
DEBTORS. :

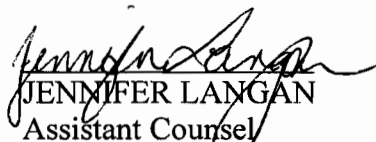


**PENNSYLVANIA STATE TREASURER'S REPONSE TO DEBTORS'
TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN TAX CLAIMS FOR NO TAX LIABILITY) IN
PARTICULAR DEBTORS' OBJECTION TO CLAIMS 12891, 12895, 12892,
12899, 12889, 12910, 13016, 12890, 12893, 12894, 12900, 12888, 12909**

1. The claimant is the Pennsylvania State Treasury Department ("Treasury"). Pennsylvania's State Treasurer, Robert McCord, serves as custodian of unclaimed property and actively seeks to return such funds to the rightful owners in accordance with Pennsylvania's Disposition of Abandoned and Unclaimed Property Act ("DAUPA").
2. The Bankruptcy Court should overrule the Omnibus Objection as to Treasury's claims, as the claims are for unclaimed property, not tax liabilities as asserted by the debtors. In fact, Treasury has no tax collecting authority under Pennsylvania law.
3. Treasury is the custodian of all unclaimed property that must be remitted to the Commonwealth of Pennsylvania under the DAUPA. In accordance with the DAUPA, the debtors are required to turn over abandoned and unclaimed property to Treasury. Unclaimed property includes but is not limited to employees' uncashed paychecks, unclaimed rebates, unused gift certificates, notes, stocks, etc.

4. Treasury's claim is based primarily on an audit performed by its contractor, the Unclaimed Property Clearinghouse – ACS, on Young America Corporation. The audit reflects that Young America Corporation processed rebates for debtors and that a portion of outstanding /unclaimed rebated attributable to Circuit City that should be remitted to Pennsylvania amounts to four hundred seventy-one thousand nine hundred and ninety-nine dollars and fifteen cents (\$471,999.15). Documentation from that audit will be used as evidence if necessary.

DATED: August 19, 2009


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cc: (VIA UPS)

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ATTN:Douglas M. Foley

**IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN
DISTRICT OF VIRGINIA RICHMOND, DIVISION**

| | | |
|-----------------------------------|---|--------------------------|
| In re: | : | Chapter 11 |
| | : | |
| CIRCUIT CITY STORES, INC., | : | Case No. 08-35653 |
| <u>et al.</u>, | : | |
| | : | |
| | : | |
| DEBTORS. | : | |

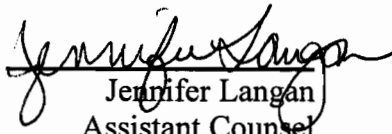
**ORDER TO OVERRULE THE TWENTY-SEVENTH OMNIBUS OBJECTION
TO CLAIMS (DISALLOWANCE OF CERTAIN TAX CLAIMS FOR NO TAX
LIABILITY) IN PARTICULAR DEBTORS' OBJECTION TO CLAIMS 12891,
12895, 12892, 12899, 12889, 12910, 13016, 12890, 12893, 12894, 12900, 12888, 12909**

It is hereby order of this court that the above omnibus objection is overruled as to
the above claims because these claims are for unclaimed property, not tax liability.

Date: _____

HONORABLE KEVIN R. HUENNEKENS

**PENNSYLVANIA TREASURY DEPARTMENT
OFFICE OF CHIEF COUNSEL**

By: 
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Counsel for Creditor

CERTIFICATE OF SERVICE

I hereby certify that on August 19, 2009, a copy of the Pennsylvania Treasury Department's response to the Debtor's Twenty-Seventh Omnibus Objection was sent by overnight UPS to the following representatives of the Debtors.

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